



STATE BOARD OF EQUALIZATION

April 4, 1967

Gentlemen:

Your letter of February 17, 1967 to our Los Angeles subdistrict office has been referred to this office for reply.

It is our opinion that uniforms for use by company personnel are not within the exemption from local sales and use taxes applicable to certain property used by common carriers and waterborne vessels, explained in Ruling 2205, copy enclosed. We do not believe that uniforms for personnel meet the requirement of part II(d) of the ruling.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:fb

Note:

No exemption for waterborne vessels exists any longer. Also, effective February 25, 1970, Regulation 1805 was adopted as a restatement of a portion of repealed Ruling 2205.